

**FILED**

Date \_\_\_\_\_

Time \_\_\_\_\_

Clerk \_\_\_\_\_

Comm. Amdt. \_\_\_\_\_

**AMENDMENT NO.** \_\_\_\_\_

\_\_\_\_\_  
**Signature of Sponsor**

**AMEND Senate Bill No. 959**

**House Bill No. 387\***

by deleting Sections 1 through 3 of Amendment No. 1 and by substituting instead the following:

Section 1. Tennessee Code Annotated, Title 67, Chapter 4, is amended by  
adding the following new part:

**Part 20--VIDEO RENTAL TAX**

67-4-2001. (a) It is declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of selling or renting motion pictures or videos for adult viewing.

(b) There is levied a one dollar (\$1.00) fee on each sale or rental of a motion picture or video which is restricted pursuant to § 39-17-914 where the sale or rental is a part of a regularly established business, or the same is incidental thereto.

(c) As used in this part, "commissioner" means the commissioner of revenue.

67-4-2002. Quarterly returns and remittances thereon shall be filed by each business with the commissioner on or before the fifteenth day of the month following the close of the quarter, upon forms prescribed, prepared and furnished by the commissioner.

67-4-2003. The commissioner shall promulgate those regulations necessary to implement the provisions of this part.

67-4-2004. Twenty-five percent (25%) of all revenues generated from the video sale or rental tax shall be deposited in the state general fund and

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earmarked for victim assistance purposes as provided in § 9-4-205, to be used in the development of county victim assistance centers; twenty-five percent (25%) of all revenues shall be earmarked for spousal and domestic violence abuse as provided in § 36-3-616; and fifty percent (50%) of all revenues shall be deposited in the general fund without being earmarked.

Section 2. This act shall take effect July 1, 1997, the public welfare requiring it.

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